

26 U.S.C. § 7215
Failure to Make Trust Fund
Deposit After Notice

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7215
_____)	

The United States Attorney charges:

1. That during the period _____, 19__, to _____, 19__, in the _____ District of _____, [***Defendant's Name***] was an employer of labor **1** required under the provisions of the Internal Revenue Code to collect, account for, and pay over to the United States federal income taxes and Federal Insurance Contributions Act (F.I.C.A.) taxes withheld from wages.

2. That [***Defendant's Name***] did fail at the time and in the manner prescribed by the Internal Revenue Code, and Regulations promulgated pursuant thereto, to collect, truthfully account for, and pay over and to make deposits and payments of the said withheld taxes to the United States, which were due and owing for the quarters ending _____, 19__, _____, 19__, _____, 19__, and _____, 19_. **2**

3. That on _____, 19__, [***Defendant's Name***] was notified of such failure by notice delivered in hand to him [her] as provided by Title 26, United States Code, Section 7512, which said notice advised him [her] that he [she] was required to collect the aforesaid taxes that became collectible after delivery of such notice, and, not later than the end of the second banking day after such collection, to deposit said taxes in a separate bank account established by him [her] in trust for the United States to be kept therein until paid over to the United States.

4. That within the _____ District of _____, [***Defendant's Name***] unlawfully failed to comply with the provisions of Title 26, United States Code, Section 7512, in that, after receiving delivery of the notice referred to in paragraph "3.", he [she] paid wages and was required to collect

and deposit the said taxes, but failed to deposit said taxes in a separate bank account in trust for the United States, by the dates and in the amounts hereinafter specified:

<u>COUNT</u>	<u>DATE WAGES PAID</u>	<u>DATE DEPOSIT REQUIRED</u>	<u>AMOUNT OF DEPOSIT REQUIRED</u>
I.	_____	_____	\$ _____
II.	_____	_____	\$ _____
III.	_____	_____	\$ _____
IV.	_____	_____	\$ _____

In violation of Title 26, United States Code, Section 7215.

United States Attorney

NOTES

1 If the employer is other than a sole proprietorship (*e.g.*, a corporation, partnership, or joint venture), the relationship of the defendant to the employer-entity, which makes him the responsible person, should be alleged in paragraphs 1, 2, and 3, by substituting "[***Defendant's Name***]", who was the [***Position Held in Company***] of [***Name of Company***], a [***Type of Company, e.g., Corporation, Partnership, etc.***], and an employer of labor".

2 Quarters prior to notice for which there was a failure to collect, account for, and pay over federal income and F.I.C.A. taxes withheld from wages.